

**In the Claims:**

There are no revisions to the claims.

1. (Original) A method for fabricating sidewall spacers in the manufacture of an integrated circuit device, comprising the steps of:

providing a substrate having a gate structure formed thereon;  
forming a dielectric spacer layer over the semiconductor substrate; and  
etching said dielectric spacer layer, prior to forming a layer subsequent to the dielectric layer, to form L-shaped spacers.

2. (Previously Amended) The method of Claim 1, further including the step of forming a liner oxide layer over said gate structure prior to the step of forming the dielectric spacer layer.

3. (Previously Amended) The method of Claim 2 wherein said liner oxide layer is deposited to a thickness of between approximately 20 Angstroms and 200 Angstroms.

4. (Previously Amended) The method of Claim 1 wherein said dielectric spacer layer comprises a nitride layer.

5. (Previously Amended) The method of Claim 3, wherein the said dielectric spacer has a thickness in the range of 150 Angstroms and 500 Angstroms.

6. (Previously Amended) The method of Claim 1 wherein said dielectric spacer layer comprises a silicon oxynitride layer.

7. (Previously Amended) The method of Claim 1 wherein the step of etching said dielectric layer includes anisotropically etching said dielectric layer to form L-shaped spacers, said L-shaped spacers having vertical portions varying in thickness and horizontal portions varying in thickness.

8. (Previously Amended) The method of Claim 7, wherein said and horizontal portion of the L-shaped spacers having bulging profiles varying gradually in thickness from a maximum thickness immediately adjacent the vertical portion of the L-shaped spacer to a portion of the L-shaped spacer furthers from the vertical-portion of the L-shaped spacer, wherein the horizontal portion varies gradually to provide for an average thickness of the L-shaped portion that is 50 to 85 percent of the maximum thickness.

9. (Previously Amended) The method of Claim 7 wherein said dielectric layer is anisotropically etched using a capacitively coupled plasma etch process with an etching chemistry comprising CH<sub>3</sub>F and O<sub>2</sub> in combination with an inert gas to form said L-shaped spacers.

10. (Previously Amended) The method of Claim 7, wherein said dielectric layer is anisotropically etched using an inductively coupled plasma etch process with an etching chemistry comprising CH<sub>3</sub>F and O<sub>2</sub> in combination with an inert gas.

11. (Previously Amended) The method of Claim 1, wherein the step of etching said dielectric layer to form said L-shaped spacers includes using CH<sub>3</sub>F and O<sub>2</sub> chemistry in ratios ranging from approximately 2:1 to approximately 5:1 CH<sub>3</sub>F to O<sub>2</sub>.

12. (Previously Amended) The method of Claim 11, wherein the step of etching said dielectric layer to form said L-shaped spacers utilizes a pressure during the etch process ranging from approximately 20 milliTorr to approximately 500 milliTorr.

13. (Previously Amended) The method of Claim 11, wherein the step of etching includes using a temperature ranging from approximately 10 degrees C and 30 degrees C.

14. (Withdrawn)

15. (Withdrawn)

16. (Withdrawn)

17. (Withdrawn)

18. (Original) A method for fabricating sidewall spacers in the manufacture of an integrated circuit device, comprising the steps of:

providing a substrate having a gate structure formed thereon;

forming a liner oxide layer on said gate structure;

forming a dielectric spacer layer over said liner oxide layer; and

anisotropically etching said dielectric layer, prior to forming a layer subsequent to the dielectric layer, to form L-shaped spacers, said L-shaped spacers having vertical portions and a horizontal portion, wherein the horizontal portion varies gradually in thickness from a maximum thickness immediately adjacent the vertical portion of the L-shaped spacer to a portion of the L-shaped spacer furthest from the vertical-portion of the L-shaped spacer, wherein the horizontal portion varies gradually to provide for an average thickness of the L-shaped portion that is 50 to 85 percent of the maximum thickness.